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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SOUTHERN DIVISION

UNITED STATES OF AMERICA ) Case No.: SACV 10-152 JST(RNBx)  
Plaintiff, )  
vs. ) JUDGMENT  
BEN LIBERMAN and MARIANNE )  
LIBERMAN )  
Defendants. )

After consideration of the Government's summary judgment motion, the briefs, and the evidence presented, the Court finds that the Government is entitled to summary judgment under Rule 56 of the Federal Rules of Civil Procedure.

Judgment is entered in favor of the United States of America and against Ben Liberman and Marianne Liberman in the amount of \$1,234,115.65 plus statutory interest from February 5, 2010 until payment. Statutory interest includes prejudgment interest until the date of judgment and post-judgment interest thereafter. Each party shall bear its own attorney's fees and costs. 

DATED: February 15, 2011

wn attorney's fees and costs.



JOSEPHINE STATON TUCKER  
UNITED STATES DISTRICT JUDGE